



## **FA-11 AUDIT REQUIREMENTS**

### **POLICY:**

Title X delegate agency is subject to the guidance of *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Office of Management and Budget's Uniform Guidance) and shall submit the audit report to the state office when complete.

### **PROCEDURE:**

1. Audit of a delegate agency will be made in writing and in accordance with the generally accepted auditing standards, including the *Government Auditing Standards*.
2. If the delegate agency receives \$750,000 or more, either directly or indirectly from all federal sources, it is subject to the *Single Audit Act*.
3. Where the family planning program is housed in a multiprogramming agency, it is permissible to submit the agency audit report. The section relating to the family planning program should be highlighted. It is not necessary to order a separate audit for the family planning program.
4. The most recent audit report shall be reviewed during annual or triennial site reviews.
5. The delegate agency must submit action plans that address the resolution of any recommendations stated in the audit report that relate to the family planning program. The delegate agency shall follow a systematic method to assure timely and appropriate resolution of the recommendations and findings.